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August 29, 2017

Via ECFS

Ms. Marlene H. Dortch
Secretary
Federal Communications Commission
445 12th Street, SW
Washington, D.C. 20554

**Re: TruConnect Communications, Inc. Lifeline Biennial Audit Report;
WC Docket No. 11-42**

Dear Ms. Dortch:

Please find enclosed TruConnect Communications, Inc.'s Lifeline Biennial Audit Final Report for 2015.

Please contact the undersigned at (202) 342-8612, if you have any questions.

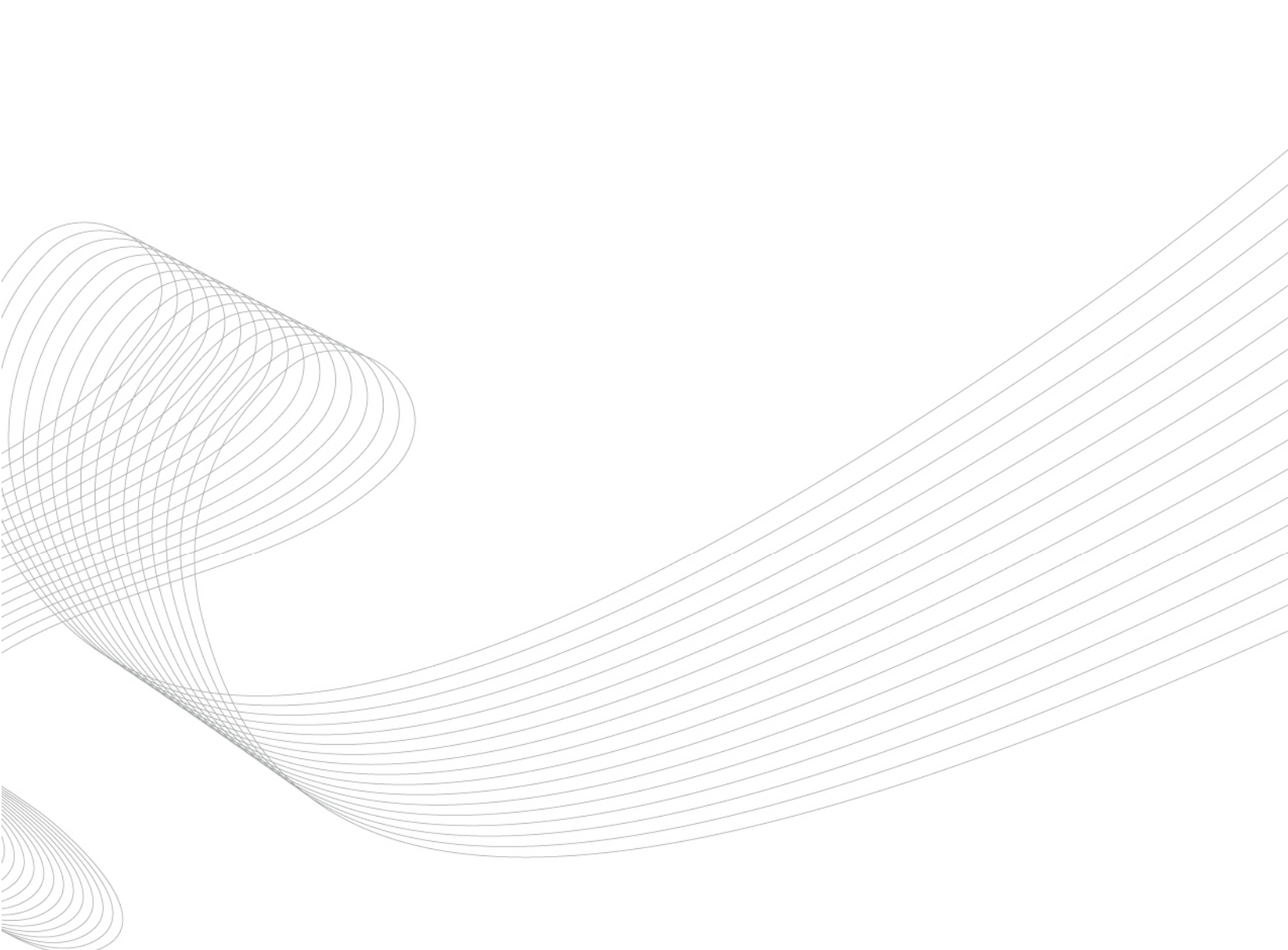
Respectfully submitted,



Steven A. Augustino

Counsel to TruConnect Communications, Inc.

cc: Charles Tyler (via email)
Thomas Buckley (via email)
USAC (LifelineBiennial@usac.org)



Report of Independent Accountants on
Applying Agreed-Upon Procedures

TruConnect Communications, Inc.

December 31, 2015

MOSS-ADAMS_{LLP}

Certified Public Accountants | Business Consultants

**REPORT OF INDEPENDENT ACCOUNTANTS
ON APPLYING AGREED-UPON PROCEDURES**

To the Management of TruConnect Communications, Inc. (Carrier), the Universal Service Administrative Company (USAC), and the Federal Communications Commission (FCC or Commission):

We have performed the procedures enumerated in Attachment A, which were agreed to by the Management of TruConnect Communications, Inc., USAC, and the FCC, on the following documents provided by the Company (collectively, the "Documents") for the year ended December 31, 2015 in accordance with the FCC's Biennial Audit Plan, Universal Service Fund – Lifeline Reform Order (the "FCC Rules"):

- Appendix A – Requested Documentation
- Appendix B – Background Questionnaire
- Appendix C – Internal Control Questionnaire
- Appendix D – FCC Form 555 & One-Per-Household Sample

Management of TruConnect Communications, Inc. is responsible for the documents for the year ended December 31, 2015. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated in Attachment A either for the purpose for which this report has been requested or for any other purpose.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by Government Auditing Standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the documents for the year ended December 31, 2015. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Specific procedures and related results are enumerated in Attachment A to this report. In compliance with the FCC's Lifeline Biennial Audit Plan, this report does not contain any personally identifiable information or individually identifiable customer proprietary network information.

TruConnect Communications, Inc.'s responses to results of the procedures are included in Attachment B; however, we have not performed any procedures related to these responses.

This report is intended solely to report on the findings of the procedures enumerated in Attachment A and is not suitable for any other purpose.

Moss Adams LLP

Stockton, California
August 24, 2017

Objective I: Carrier Obligation to Offer Lifeline

Procedure 1

Moss Adams LLP inquired of management on August 14, 2017 and obtained the Carrier's policies and procedures in response to Item 4 of Appendix A (Requested Documents) of the Lifeline Biennial Audit Plan for offering Lifeline service to qualifying low-income consumers.

Moss Adams LLP examined the Carrier's policies and procedures, and compared those policies and procedures, including management's responses to the inquiries, to the Commission's Lifeline rules set forth in Appendix F of the Lifeline Biennial Audit Plan.

Moss Adams LLP noted no discrepancies between the Carrier's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules.

No exceptions noted.

Procedure 2

Moss Adams LLP inspected seven examples of Carrier marketing materials describing the Lifeline service (i.e., print, audio, video, and web materials used to describe or enroll in the Lifeline service offering, including standard scripts used when enrolling new subscribers, application, and certification forms), as provided in response to Items 4, 6, and 7 of Appendix A of the Lifeline Biennial Audit Plan.

Moss Adams LLP noted the Carrier marketing materials inspected included the following:

- i. The service is a Lifeline service, which is a government assistance program;
- ii. The service is non-transferable;
- iii. Only eligible subscribers may enroll;
- iv. Only one Lifeline discount is allowed per household; and
- v. The ETC's name or any brand names used to market the service.

No exceptions noted.

Procedure 3

- a. Moss Adams LLP reviewed the Carrier's responses to the background questionnaire regarding the Carrier's policies, inquired of management on August 14, 2017 and obtained the Carrier's policies and procedures for (1) how subscribers notify the Carrier of the subscriber's intent to cancel service or give notification that s/he is no longer eligible to receive Lifeline service and (2) when de-enrollment for such notifications occurs.

Moss Adams LLP verified the policies are designed to (1) allow subscribers to make notifications of the subscriber's intent to cancel service and prevent the Carrier from claiming ineligible subscribers on the FCC Form 497 or subscribers who wish to cancel service as required by 47 C.F.R. § 54.410(d)(3)(ii) and (iv), and (2) prevent the Carrier from claiming ineligible subscribers on the FCC Form 497 or subscribers who wish to cancel.

Moss Adams LLP noted no discrepancies between the Carrier's responses to the background questionnaire, Carrier's policies and procedures; management's responses to the inquiries, and the Commission's Lifeline rules.

- b. Moss Adams LLP identified one customer care number provided in response to Item 8 of Appendix A, as well as any customer care numbers identified in marketing materials provided in response to Item 6 of Appendix A, or on the websites provided in response to Item 7 of Appendix A.

Moss Adams LLP called the customer care number and noted the telephone number was operational, used an interactive voice response system, and that it was possible to reach a live customer care operator.

No exceptions noted.

Procedure 4

Moss Adams LLP inspected applicable policies and procedures regarding de-enrollment from the program when the ETC de-enrolls subscribers based on lack of eligibility, duplicate support, non-usage, and failure to recertify.

- a. Moss Adams LLP inspected policies and procedures for de-enrollment where ETC had information indicating that a Lifeline subscriber no longer met the criteria to be considered a qualifying low-income consumer under 47 C.F.R. §54.409, as provided in response to Item 4 of Appendix A, as well as de-enrollment letters provided in response to Item 11 of Appendix A.

Moss Adams LLP noted the policies and procedures included, but were not limited to: (1) notifying subscriber of impending termination of service; (2) allowing subscriber to demonstrate continued eligibility; and (3) terminating of service for failure to demonstrate eligibility, and there were no areas that were not in compliance with 47 C.F.R. § 54.405(e)(1) of the Commission's rules.

- b. Moss Adams LLP inspected the Carrier's policies and procedures for de-enrolling subscribers that are receiving Lifeline service from another ETC or where more than one member of a subscriber's household is receiving Lifeline service (duplicative support).

Moss Adams LLP noted the policies and procedures stated that the ETC will de-enroll subscribers within five business days of receiving notification from USAC program management that a subscriber or a subscriber's household is receiving duplicative Lifeline support, as required by 47 C.F.R. § 54.405(e)(2) of the Commission's rules.

- c. Moss Adams LLP inspected the Carrier's policies and procedures for de-enrolling subscribers for non-usage (i.e., where a Lifeline subscriber fails to use Lifeline service for 60 consecutive days), including the process of how the Carrier monitors and identifies subscribers who are non-users of Lifeline service, but enrolled in the program.

Moss Adams LLP noted the written policies and procedures (if any), background questionnaire responses, internal control questionnaire responses, and ETC management's responses are in compliance with the Rules per 47 C.F.R. § 54.405(e)(3) and/or §54.407(c)(2).

Moss Adams LLP noted the ETC provided examples of non-usage termination notices (or templates in lieu of individual notices) in accordance with the documentation retention requirements per 47 C.F.R. § 54.417(a).

Moss Adams LLP noted the non-usage termination notices comply with the Rules per 47 C.F.R. § 54.405(e)(3) and/or §54.407(c)(2).

Moss Adams LLP noted the ETC sends the following text message to customers as the non-usage termination notice of individual requests as an example of recertification provided to the subscriber. The text message reads:

30-day with no usage notice: “Friendly reminder: Your service will be turned off in 30 days. We are showing no usage on your phone. Please call 1-800-430-0443 to stop cancellation.”

- d. Moss Adams LLP reviewed the Carrier’s policy and procedures for de-enrolling a Lifeline subscriber that does not respond to the Carrier’s attempts to obtain recertification, as part of the annual eligibility recertification process, as well as recertification requests provided in response to Item 19 of Appendix A.

Moss Adams LLP examined the Carrier’s policies and procedures, as well as recertification requests to verify if the communications explained that the subscriber has 30 days following the date of the notice to demonstrate continued eligibility or the Carrier will terminate the subscriber’s Lifeline service.

Moss Adams LLP noted no instances where recertification letters did not include an explanation that the subscriber has 30 days following the date of the notice of the letter to demonstrate continued eligibility or the Carrier will terminate the subscriber’s Lifeline service.

Moss Adams LLP reviewed recertification letters and the Carrier’s responses to the background questionnaire and verified that letters were sent by a method separate from the subscriber’s bill.

Moss Adams LLP noted no instances where the de-enrollment letters were not sent by a method separate from the subscriber’s bill.

Moss Adams LLP noted no discrepancies between the Carrier’s policies and procedures; management’s responses to the inquiries, and the Commission’s Lifeline rules per 47 C.F.R. § 54.405(e)(4).

No exceptions noted.

Objective II: Consumer Qualification for Lifeline

Procedure 1

Moss Adams LLP inquired of management on August 14, 2017 and obtained the Carrier’s policies and procedures in response to Item 4 of Appendix A (Requested Documents) of the Lifeline Biennial Audit Plan for limiting Lifeline support to a single subscription per household.

Moss Adams LLP examined the Carrier's policies and procedures and compared those policies and procedures, including management's responses to the inquiries, to the Commission's Lifeline rules set forth in 47 C.F.R. § 54.409(c) (Appendix F) of the Lifeline Biennial Audit Plan.

Moss Adams LLP noted no discrepancies between the Carrier's policies and procedures; management's responses to the inquiries, and the Commission's Lifeline rules.

No exceptions noted.

Procedure 2

Moss Adams LLP reviewed procedures the Carrier had in place to ensure it accurately completed the FCC Form 497, including management's responses to inquiries made on August 14, 2017. The procedures or processes included the following:

- The position title of the person responsible for obtaining data for the FCC Form 497;
- The process for determining which subscribers should be included monthly in the FCC Form 497. Verification procedures that include cut-off and billing cycle dates, and only those subscribers active as of the start or end of the month;
- That a corporate officer signature is required for the FCC Form 497;
- That a verification process exists to perform an independent review; that is, the person reviewing or validating the form's data is different from the person completing the form;
- Provides the billing system name used to generate completion of the form; and
- If applicable, describes the process for completing the Tribal Link Up portions of the FCC Form 497.

No exceptions noted.

Procedure 3

Moss Adams LLP obtained the Subscriber List in response to Item 1 of Appendix A and obtained the Carrier's FCC Form 497(s) for each study area for Texas (wireline and wireless), Kansas (wireline), and Wisconsin (wireline) for June 2015.

Moss Adams LLP examined the number of subscribers claimed on the Form(s) 497 for each study area in Texas, Kansas, and Wisconsin and compared the number of subscribers reported on the Form 497 to the number of subscribers contained on the Subscriber List for each study area.

Moss Adams noted the number of subscribers reported on the FCC Form 497 agreed to the number of subscribers contained in the Subscriber List provided in response to Item 1 of Appendix A for each study area.

No exceptions noted.

Procedure 4

Moss Adams LLP used computer-assisted audit techniques to examine the Subscriber List, provided in response to Item 1 of Appendix A, for duplicate addresses with different subscribers.

Moss Adams LLP created a list of duplicate addresses with different subscribers, which was sampled as part of Objective II Procedure 5 below.

Procedure 5

Moss Adams LLP randomly selected 30 subscribers from the list of duplicates and requested copies of the one-per-household certification form for each of the selected subscribers and verified the selected subscriber certified to only receiving one Lifeline-supported service in his/her household.

Moss Adams LLP verified that the one-per-household documentation included the following requirements:

- a. An explanation of the Commission's one-per-household rule;
- b. A check box that an applicant can mark to indicate that he or she lives at an address occupied by multiple households;
- c. A space for the applicant to certify that he or she shares an address with other adults who do not contribute income to the applicant's household and share in the household's expenses or benefit from the applicant's income, pursuant to the definition we adopt here today; and
- d. The penalty for a consumer's failure to make the required one-per-household certification (i.e., de-enrollment).

Moss Adams LLP noted no instances where the one-per-household documentation did not include the required information.

Moss Adams LLP noted the selected subscribers certified to only receiving one Lifeline supported service in the household using the one-per-household worksheet.

Moss Adams LLP noted no instances where the ETC did not provide the requested one-per-household worksheets in violation of the documentation retention requirements per 47 C.F.R. § 54.417(a).

No exceptions noted.

Objective III: Subscriber Eligibility Determination and Certification

Procedure 1

Moss Adams LLP inquired of management on August 14, 2017 and obtained the Carrier's policies and procedures in response to Item 4 of Appendix A (Requested Documents) of the Lifeline Biennial Audit Plan.

Moss Adams LLP examined the Carrier's policies and procedures and compared those policies and procedures, as well as management's responses to the inquiries, to the Commission's Lifeline rules set forth in 47 C.F.R. § 54.410 (Appendix F) of the Lifeline Biennial Audit Plan.

Moss Adams LLP noted no discrepancies between the Carrier's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules.

- a. Moss Adams LLP inspected the ETC's policies and noted the ETC does not retain copies of subscribers' proof of income or program based-eligibility.
- b. Moss Adams LLP inspected the ETC's policies and noted evidence of policies and procedures that the ETC must fully verify the eligibility of each low-income consumer prior to providing Lifeline service to the consumer, and that the ETC or its agents may not provide the consumer with an activated device intended to enable access to Lifeline service until that consumer's eligibility is fully verified and all other necessary enrollment steps have been completed.

No exceptions noted.

Procedure 2

Moss Adams LLP read the ETC's policies and procedures for training employees and agents for ensuring that the ETC's Lifeline subscribers are eligible to receive Lifeline services, including any policies regarding how the company ensures employees and agents have completed the training.

Moss Adams LLP noted the ETC offers comprehensive trainings which include, but are not limited to, teaching representatives about the Lifeline program, what makes an individual eligible for Lifeline, what proof of eligibility and identification is required, what the one-per-household rule is, what information provided by the applicant needs to be recorded and in what form, what information needs to be communicated to the applicant about eligibility and the program, and TruConnect's Code of Conduct. To ensure understanding, the training includes examples of documents acceptable to demonstrate eligibility for the Lifeline program. Updated trainings are provided, as necessary, for changes in policies, procedures, or regulations.

For states the ETC operates in that participate in NLAD, access is limited to only Compliance Research Specialists and Analysts. Other employees indirectly access NLAD via query through CGM during the application process which is limited to specific internal applications. Per training, customers may not be subscribed unless the ETC has (1) confirmed that the consumer is a qualifying low-income consumer, and (2) completed the eligibility determination and application form and completed any other necessary enrollment steps. After the subscriber's application and proof of eligibility have been received and verified, and they have been processed through NLAD with no failures, the subscriber becomes eligible for inclusion in the monthly Form 497. For states the ETC operates in that do not participate in NLAD, the same procedures are followed, except the CGM system used by the employee interfaces with the state databases instead of NLAD.

Moss Adams LLP noted video training is utilized to train agents. Employees are not provided a login to access the CGM platform until they pass all required training tests. If changes to rules occur, revised information is provided to employees through additional training and testing. Access to CGM platform is suspended until they complete training. The ETC houses and manages its own webpage for training (www.truconnecttraining.com). Each individual master agent has their own specific URL/link to access training that is a subpage of the main training web page. Once tests are taken, the data is exported. In addition to its webpage, TruConnect utilizes Weebly and Poll-Maker to create and manage testing and results to ensure all employees are appropriately trained. This process creates tests, calculates scores, and reports results to management.

Moss Adams LLP reviewed an example of the training log, noting the log tracked date submitted, Training Course, Employee First and Last name; Sales Group, Status, Email, and Test Scores/Date, as evidence that the ETC appropriately trains employees related to Lifeline rules.

No exceptions noted.

Procedure 3

Moss Adams LLP randomly selected 100 subscribers from the subscriber list provided in response to item 1 of Appendix A and inspected the subscriber's certification and recertification forms for the first 50 sampled subscribers to verify they contained the information required per 47 C.F.R. § 54.410. As the error rate was higher than 5%, the same procedures were applied to the remaining 50 sampled subscribers.

- a. Moss Adams LLP examined the subscriber certification and recertification forms for the 100 subscribers noting the following:

The ETC did not provide the subscriber certification forms, subscriber recertification forms, and/or the data source the ETC reviewed to confirm the subscriber's eligibility in compliance with the documentation retention requirements per 47 C.F.R. § 54.417(a) for eight of the 100 subscribers sampled.

The subscriber certification and/or recertification forms contained all the elements required per 47 C.F.R. § 54.410.

- b. Moss Adams LLP compared the ETC's subscriber eligibility criteria on the certification and recertification forms to the federal eligibility criteria per 47 C.F.R. § 54.409, as well as any additional state eligibility criteria identified in Item 4 of Appendix A (Requested items).

Moss Adams LLP noted no instances where the ETC's subscriber eligibility criteria on the certification and recertification forms did not agree to the federal eligibility criteria per 47 C.F.R. § 54.409.

- c. Moss Adams LLP verified the subscriber completed all required elements as identified in Objective III, Procedure 3a of the Lifeline Biennial Audit Plan, including signature and initialing/checkbox requirements contained in the certification and recertification forms.

Moss Adams LLP noted nine instances where the subscribers did not complete all required elements on the certification and recertification forms.

- d. Moss Adams LLP examined the subscriber's certification or recertification form. Verified forms are dated prior to the end of the selected Form 497 month, and if the form provided was the initial certification form, verified the form was dated prior to or on the same day as the Lifeline start date per the subscriber listing.

Moss Adams LLP noted the certification and recertification forms were dated prior to the end of the selected Form 497 month, and prior to, or on the same day as the Lifeline start date per the subscriber listing if it was the initial certification form for all subscribers sampled.

- e. Moss Adams LLP noted the ETC did not provide Tribal Lifeline in any of the states sampled and therefore subscribers did not certify to residing on Tribal lands.
- f. Moss Adams LLP reviewed the list of the data source or documentation reviewed by the ETC to confirm the subscriber's eligibility and verified the recorded data sources were eligible data sources per 47 C.F.R. § 54.410, such as (1) income or program eligibility databases, (2) income or program eligibility documentation, or (3) confirmation from a state administrator.

Moss Adams LLP noted eight instances where the ETC did not provide the data source or documentation the ETC reviewed to confirm the subscriber's eligibility in violation of document retention rules under 47 C.F.R. § 54.417(a).

Objective IV: Annual Certifications and Recordkeeping by Eligible Telecommunications Carriers

Procedure 1

Moss Adams LLP inquired of management on August 14, 2017 and obtained the Carrier's policies and procedures for ensuring the Carrier has made and submitted the annual certifications required under sections 54.416 (i.e. FCC Form 555) and 54.422 (i.e. FCC Form 481) of the Commission's rules, as provided in response to Items 4, 12, and 13 of Appendix A (Requested Documents), as described in the Schedule of Procedures.

Moss Adams LLP examined the Carrier's policies and procedures, and compared those policies and procedures, including management's responses to the inquiries, with the Commission's Lifeline rules set forth in 47 C.F.R. § 54.416 and §54.522 (Appendix F).

Moss Adams LLP noted no discrepancies between the Carrier's policies and procedures; management's responses to the inquiries, and the Commission's Lifeline rules.

No exceptions noted.

Procedure 2

Moss Adams LLP examined the ETC's FCC Form 555 that was filed in January 2016, following the test period of January 1- December 31, 2015 provided by the Carrier in response to Item 12 of Appendix A.

Moss Adams LLP verified the Carrier made all of the following certifications, and that an officer of the ETC certified that they understood the Commission's Lifeline rules and requirements and that the Carrier:

- a. had policies and procedures in place to ensure that its Lifeline subscribers were eligible to receive Lifeline services;
- b. is in compliance with all federal Lifeline certification procedures;
- c. and in instances where the ETC confirmed consumer eligibility by relying on income or eligibility databases, as defined in 47 C.F.R. § 54.410(b)(1)(i)(A) or (c)(1)(i)(A), the representative must attest annually as to what specific data sources the ETC used to confirm eligibility.

Moss Adams LLP noted no instances where an officer of the ETC did not certify their understanding of the Commission's Lifeline rules and requirements.

No exceptions noted.

Procedure 3

Moss Adams LLP examined the ETC's organizational chart provided in response to Item 5 of Appendix A and verified the certifying officer on the FCC Form 555 was an officer per the organizational chart, or other publicly available document.

Moss Adams LLP noted the individual who certified the FCC Form 555 is an officer per the organizational chart.

No exceptions noted.

Procedure 4

Moss Adams LLP verified that the subscriber count per the FCC Form 555 agreed with the total subscriber count per the February 2015 FCC Forms 497, provided by the Carrier in response to Item 15 of Appendix A.

Moss Adams LLP noted no discrepancies between the subscriber count per the FCC Form 555 and the total subscriber count per the February FCC Form 497.

No exceptions noted.

Procedure 5

Moss Adams LLP randomly selected one of the three states or territories where the ETC received the largest amount of Lifeline support and two additional states or territories where the ETC is responsible for the annual recertification process.

Moss Adams LLP noted multiple discrepancies between the FCC Form 555 for Texas (wireline and wireless), Kansas (wireline), and Wisconsin (wireline) and the detailed recertification results. Specifically, Moss Adams LLP noted:

- Two instances where the number of subscribers de-enrolled prior to recertification attempt by either the ETC, a state administrator, access to an eligibility database, or by USAC as reported on the Form 555 column D in February 2016 did not agree to the detailed recertification results.
- One instance where the number of subscribers responding to ETC contact as reported on the Form 555 column G in February 2016 did not agree to the detailed recertification results.
- One instance where the number of subscribers whose eligibility was reviewed by the state administrator, ETC access to eligibility database, or by USAC as reported on the Form 555 column K in February 2016 did not agree to the recertification results file.
- One instance where the number of subscribers de-enrolled or scheduled to be de-enrolled as a result of finding of ineligibility by the state administrator, ETC access to eligibility database, or by USAC as reported on the Form 555 column L in February 2016 did not agree to the recertification results file.

Procedure 6

Moss Adams LLP randomly selected one of the three states or territories where the ETC received the largest amount of Lifeline support and two additional states or territories where the ETC is responsible for the annual recertification process.

Moss Adams LLP noted the non-usage rule did not apply to the ETC for two of the three states one of the three states or territories where the ETC received the largest amount of Lifeline support, and two additional states or territories where the ETC receives Lifeline support, randomly selected. Moss Adams LLP did not review the ETC's detailed non-usage results of the individual subscribers reported on the FCC Form 555 for three randomly selected months for the two states (Kansas and Wisconsin), where the non-usage rule did not apply.

Moss Adams LLP verified the ETC's detailed non-usage data reported on the FCC Form 555 for three randomly selected months (April, July and November), as instructed by USAC, agrees with the detailed non-usage results provided by the Carrier in response to Item 10 of Appendix A for the one state (Texas) selected where the non-usage rule does apply.

Moss Adams LLP noted no discrepancies between the FCC Form 555 and the detailed non-usage results.

No exceptions noted.

Procedure 7

Moss Adams LLP reviewed the Carrier's FCC Form 481 as provided by the Carrier in response to Item 13 of Appendix A, and verified that the ETC reported all the information and made all the certifications required by 47 C.F.R. § 54.422(a)(b).

Moss Adams LLP noted no discrepancies between the information reported, certifications made, and those required by the Commission's Lifeline rules.

No exceptions noted.

Procedure 8

Moss Adams LLP reviewed supporting schedules related to the Carrier's FCC Form 481, as provided by the Carrier in response to Items 16 and 17 of Appendix A, and verified that the data reported on the FCC Form 481 agreed with supporting schedules.

Moss Adams LLP noted no discrepancies between the annual ETC certification and the supporting schedules.

No exceptions noted.

Procedure 9

Moss Adams LLP inquired of management on August 14, 2017 and obtained the Carrier's policies and procedures for maintaining records that document compliance with the Lifeline program rules, as provided by the Carrier in response to Item 4 of Appendix A.

Moss Adams LLP examined the Carrier's policies and procedures, and compared those policies and procedures, as well as management's responses to the inquiries, to the record keeping rules set forth in 47 C.F.R. § 54.417.

Moss Adams LLP noted no discrepancies between the Carrier's policies and procedures; management's responses to the inquiries, and the Commission's Lifeline rules.

No exceptions noted.

Beneficiary Responses

- Objective III, Procedure 3 a, c, and f (see page 9, Attachment A, above)

TruConnect Management Response: TruConnect notes that the 8 subscribers referenced in Procedure 3a and f and the 9 subscribers referenced in Procedure 3c above related to the company's former wireline Lifeline service. In 2015, TruConnect sold the entire wireline business, including most records relating to the former wireline subscribers, to another provider. For the subscribers noted here, TruConnect attempted to locate the records within the time frame requested by the auditor. However, much of the legacy documentation relating to this subscriber base is held in hardcopy form offsite with a third party vendor. Many of these files, including the supporting documentation that were the subject of the findings, have not been digitized or stored electronically. Therefore, to identify and locate the documents would have required additional time and effort, which would have pushed TruConnect's response farther past the auditor's deadline. Additionally, the software and billing platforms used to service the wireline subscriber base has been discontinued and is not available for searching. TruConnect's difficulty in producing documentation was limited to the former wireline subscriber base; no exceptions are noted related to the company's wireless ETC base, which is the company's exclusive focus going forward.

- Objective IV, Procedure 5 (see page 10, Attachment A, above)

TruConnect Management Response: The states selected for this review involved two states where TruConnect operated as a wireline provider only and one state (Texas) where the company provided both wireline and wireless service. The discrepancies noted resulted directly from gaps in records relating to the company's wireline business. As noted previously, in 2015, TruConnect sold the entire wireline business, including most records relating to the former wireline subscribers, to another provider. TruConnect thus believes that the exceptions are isolated and do not involve its recurring business. To the best of the company's knowledge, no part of the exception stems from its wireless business, which is the company's exclusive focus going forward.